

CERTIFICATE

2018

To the Clerk of Brown County, State of Kansas

We, the undersigned, officers of

Brown County

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the
 maximum expenditure for the various funds for the year 2018; and
 (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	3,652,661	1,558,194	8.958
Debt Service	10-113	8			
Road & Bridge	68-5,101	9	3,304,570	2,195,597	12.623
Health	65-205	10	62,000	57,849	.333
Historical Society	12-1684	10	50,000	46,734	.269
Direct Election	19-3435a	11	90,000	78,831	.453
Extension Council	2-610	11	97,800	90,325	.519
Conservation District	2-1907b	12	26,046	23,870	.137
Appraiser	19-436	12	225,000	196,383	1.129
Ambulance Service	65-6113	13	130,000	120,310	.692
Noxious Weeds	2-1318	13	164,000	111,232	.640
Services for the Elderly	12-1680	14	130,000	122,436	.704
Employee Benefits	12-16,102	14	1,450,000	1,036,746	5.961
Mental Health	19-4004	15	70,200	64,231	.369
Developmental Services	19-4011	15	27,052	24,618	.142
Parks and Recreation		16	10,000		
Pros. Attorney Training		16	2,000		
Alcohol Program		17	29,000		
Solid Waste Disposal		17	626,880		
911 Fund		18	115,000		
911 Wireless		18			
Technology		19	22,000		
Diversion		19	12,500		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
Totals		xxxx	10,296,709	5,727,356	32.929
Budget Summary		23			
Budget Summary2					
Neighborhood Revitalization Rebate		24			
Election Required? Please review HB2088 Template.					County Clerk's Use Only
					Nov 1, 2017 Total Assessed Valuation

Assisted by:

Mize Houser & Company

Address:

211 E. 8th Street, Ste. A

Lawrence, KS 66044

Email:

sgordon@mizehouser.com

Attest: November 1, 2017

Quinn Dorman
 County Clerk

[Signature]
[Signature]
 Dwight C. Kinner

Governing Body

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ _____
2. Debt service levy in 2017 budget	- \$ _____
3. Tax levy excluding debt service	\$ _____

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ _____
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ _____
5b. Personal property 2016	- _____
5c. Increase in personal property (5a minus 5b)	+ _____
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	_____
7. Total valuation adjustment (sum of 4, 5c, and 6)	_____
8. Total estimated valuation July 1, 2017	_____
9. Total valuation less valuation adjustment (8 minus 7)	_____
10. Factor for increase (7 divided by 9)	_____
11. Amount of increase (10 times 3)	+ \$ _____
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ _____
13. Debt service levy in this 2018 budget	_____
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	_____ 0
15. Consumer Price Index for all urban consumers for calendar year 2016	_____ 1.4%
16. Consumer Price Index adjustment (3 times 15)	\$ _____
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ _____

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, public notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,970,416	136,432	2,730	13,720	11,636	0
Debt Service						
Road & Bridge	1,539,430	106,592	2,134	10,719	9,090	0
Health	46,691	3,233	65	325	276	0
Historical Society	43,657	3,023	61	304	258	0
Direct Election	80,779	5,593	112	562	477	0
Extension Council	90,912	6,295	126	633	537	0
Conservation District	24,117	1,670	33	168	142	0
Appraiser	192,517	13,330	267	1,340	1,137	0
Ambulance Service	116,032	8,034	161	808	685	0
Noxious Weeds	126,793	8,779	176	883	749	0
Services for the Elderly	102,028	7,065	141	710	602	0
Employee Benefits	996,555	69,002	1,381	6,939	5,885	0
Mental Health	67,729	4,690	94	472	400	0
Developmental Services	26,163	1,812	36	182	154	0
TOTAL	5,423,819	375,550	7,517	37,765	32,028	0

County Treas Motor Vehicle Estimate	375,550
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County Treas Recreational Vehicle Estimate	7,517
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County Treas 16/20M Vehicle Estimate	37,765
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County Treas Commercial Vehicle Tax Estim	32,028
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County Treas Watercraft Tax Estimate	0
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Motor Vehicle Factor	<u>0.06924</u>
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Recreational Vehicle Factor	0.00139
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16/20M Vehicle Factor	0.00696
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Commercial Vehicle Factor 0.00591

Watercraft Factor	<u>0.00000</u>
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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
General	Capital Improvement	147,569			KSA 19-120
Bond and Interest	General	7,994			KSA 10-117a
Direct Election	Capital Improvement	30,000			KSA 19-120
911 Fund	911 Wireless	11,431			KSA 19-120
	Total	196,994	0	0	
	Adjustments*				
	Adjusted Totals	196,994	0	0	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Reurement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds											
Total Revenue Bonds					0			0	0	0	0
Other											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases

Adopted Budget

Page No. 7

Adopted Budget
General

Page No. 7a

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	1,932,012	262,070	262,070
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales Tax	747,127		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	747,127	0	0
Resources Available:	2,679,139	262,070	262,070
Expenditures:			
Principal	2,365,550		
Interest	43,525		
Transfers Out	7,994		
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	2,417,069	0	0
Unencumbered Cash Balance Dec 31	262,070	262,070	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	500,000	2,150,000	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.3%			0
Amount of 2017 Ad Valorem Tax			0

See Tab A

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	1,068,965	1,404,363	484,105
Receipts:			
Ad Valorem Tax	2,028,769	1,539,430	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,124	0	0
Motor Vehicle Tax	130,175	125,395	106,592
Recreational Vehicle Tax	2,643	2,376	2,134
16/20M Vehicle Tax		14,011	10,719
Commercial Vehicle Tax	10,879	8,903	9,090
Watercraft Tax		767	0
Special City & County Highway	499,094	501,175	512,456
Fines and Fees	42,991	100,000	44,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-37,879	-33,473	-31,905
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	2,679,796	2,258,584	653,086
Resources Available:	3,748,761	3,662,947	1,137,191

Adopted Budget
Road & Bridge

Page No. 9a

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	9,848	10,463	1,836
Receipts:			
Ad Valorem Tax	61,704	46,691	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	96		
Motor Vehicle Tax	4,418	3,808	3,233
Recreational Vehicle Tax	90	72	65
16/20 M Vehicle Tax	0	426	325
Commercial Vehicle Tax	369	270	276
Watercraft Tax		23	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,150	-1,017	-841
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	65,527	50,273	3,058
Resources Available:	75,375	60,736	4,894
Expenditures:			
Appropriation	64,912	58,900	62,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	64,912	58,900	62,000
Unencumbered Cash Balance Dec 31	10,463	1,836	xxxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	64,912	58,900	62,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		62,000
	Tax Required		57,106
	Delinquent Comp Rate: 1.3%		743
	Amount of 2017 Ad Valorem Tax		57,849

Adopted Budget Historical Society	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	900
Receipts:			
Ad Valorem Tax	38,232	43,657	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	56		
Motor Vehicle Tax	2,042	2,384	3,023
Recreational Vehicle Tax	41	45	61
16/20 M Vehicle Tax	0	266	304
Commercial Vehicle Tax	171	169	258
Watercraft Tax		15	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-720	-636	-679
Miscellaneous	178	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	40,000	45,900	2,967
Resources Available:	40,000	45,900	3,867
Expenditures:			
Appropriation	40,000	45,000	50,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	40,000	45,000	50,000
Unencumbered Cash Balance Dec 31	0	900	xxxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	40,000	45,900	50,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		50,000
	Tax Required		46,133
	Delinquent Comp Rate: 1.3%		601
	Amount of 2017 Ad Valorem Tax		46,734

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Direct Election	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	15,876	20,937	6,584
Receipts:			
Ad Valorem Tax	96,916	80,779	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	143		
Motor Vehicle Tax	4,507	6,024	5,593
Recreational Vehicle Tax	92	114	112
16/20 M Vehicle Tax		673	562
Commercial Vehicle Tax	377	428	477
Watercraft Tax	0	37	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,820	-1,608	-1,146
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	100,215	86,447	5,598
Resources Available:	116,091	107,384	12,182
Expenditures:			
Personal Services	27,841	30,780	30,000
Contractual	27,580	39,420	35,000
Commodities	2,715	10,600	10,000
Capital Outlay	7,018	20,000	15,000
Transfers Out	30,000	0	0
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	95,154	100,800	90,000
Unencumbered Cash Balance Dec 31	20,937	6,584	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	100,540	102,400	90,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,000
		Tax Required	77,818
Delinquent Comp Rate:	1.3%		1,013
		Amount of 2017 Ad Valorem Tax	78,831

Adopted Budget

Extension Council	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	908	2,358
Receipts:			
Ad Valorem Tax	88,539	90,912	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	137	0	0
Motor Vehicle Tax	6,235	5,465	6,295
Recreational Vehicle Tax	127	0	126
16/20 M Vehicle Tax		611	633
Commercial Vehicle Tax	521	388	537
Watercraft Tax	0	33	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,651	-1,459	-1,313
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	93,908	95,950	6,278
Resources Available:	93,908	96,858	8,636
Expenditures:			
Appropriation	93,000	94,500	97,800
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	93,000	94,500	97,800
Unencumbered Cash Balance Dec 31	908	2,358	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	93,000	96,300	97,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	97,800
		Tax Required	89,164
Delinquent Comp Rate:	1.3%		1,161
		Amount of 2017 Ad Valorem Tax	90,325

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Conservation District	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	317	817
Receipts:			
Ad Valorem Tax	23,850	24,117	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	37	0	0
Motor Vehicle Tax	1,699	1,471	1,670
Recreational Vehicle Tax	34	28	33
16/20 M Vehicle Tax		164	168
Commercial Vehicle Tax	141	104	142
Watercraft Tax	0	9	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-444	-393	-347
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	25,317	25,500	1,666
Resources Available:	25,317	25,817	2,483
Expenditures:			
Appropriation	25,000	25,000	26,046
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	25,000	25,000	26,046
Unencumbered Cash Balance Dec 31	317	817	xxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	25,000	25,500	26,046
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		26,046
	Tax Required		23,563
Delinquent Comp Rate: 1.3%			307
Amount of 2017 Ad Valorem Tax			23,870

Adopted Budget Appraiser	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	20,889	30,373	17,921
Receipts:			
Ad Valorem Tax	174,526	192,517	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	264	0	0
Motor Vehicle Tax	11,743	10,810	13,330
Recreational Vehicle Tax	239	205	267
16/20 M Vehicle Tax	0	1,208	1,340
Commercial Vehicle Tax	981	767	1,137
Watercraft Tax	0	66	0
Reimbursements	5,402		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,265	-2,885	-2,854
Miscellaneous	4,359		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	194,249	202,688	13,220
Resources Available:	215,138	233,061	31,141
Expenditures:			
Personal Services	167,623	181,480	185,750
Contractual	12,312	17,410	20,000
Commodities	4,830	6,250	7,250
Capital Outlay	0	10,000	12,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	184,765	215,140	225,000
Unencumbered Cash Balance Dec 31	30,373	17,921	xxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	185,000	219,440	225,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		225,000
	Tax Required		193,859
Delinquent Comp Rate: 1.3%			2,524
Amount of 2017 Ad Valorem Tax			196,383

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance Service	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	897	3,297
Receipts:			
Ad Valorem Tax	109,526	116,032	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	168		
Motor Vehicle Tax	7,472	6,769	8,034
Recreational Vehicle Tax	152	128	161
16/20 M Vehicle Tax		756	808
Commercial Vehicle Tax	624	481	685
Watercraft Tax		41	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,045	-1,807	-1,749
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	115,897	122,400	7,939
Resources Available:	115,897	123,297	11,236
Expenditures:			
Appropriation	115,000	120,000	130,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	115,000	120,000	130,000
Unencumbered Cash Balance Dec 31	897	3,297	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	115,000	122,400	130,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			130,000
			Tax Required
			118,764
			Delinquent Comp Rate: 1.3%
			1,546
			Amount of 2017 Ad Valorem Tax
			120,310

Adopted Budget Noxious Weeds	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	15,316	0	3,300
Receipts:			
Ad Valorem Tax	72,069	126,793	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	108		
Motor Vehicle Tax	5,390	4,460	8,779
Recreational Vehicle Tax	109	85	176
16/20 M Vehicle Tax		498	883
Commercial Vehicle Tax	450	317	749
Watercraft Tax		27	0
Charges to Customers	36,536	35,000	41,928
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,347	-1,190	-1,617
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	113,315	165,990	50,898
Resources Available:	128,631	165,990	54,198
Expenditures:			
Personal Services	45,692	47,540	48,250
Contractual	8,047	8,150	8,250
Commodities	74,892	97,000	97,500
Capital Outlay		10,000	10,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	128,631	162,690	164,000
Unencumbered Cash Balance Dec 31	0	3,300	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	134,480	165,990	164,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			164,000
			Tax Required
			109,802
			Delinquent Comp Rate: 1.3%
			1,430
			Amount of 2017 Ad Valorem Tax
			111,232

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Services for the Elderly	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	2,400
Receipts:			
Ad Valorem Tax	85,157	102,028	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	131		
Motor Vehicle Tax	5,999	5,251	7,065
Recreational Vehicle Tax	122	100	141
16/20 M Vehicle Tax		587	710
Commercial Vehicle Tax	501	373	602
Watercraft Tax		32	0
Charges to Customers	9,715	14,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-1,780
Miscellaneous	-1,586	-1,678	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	100,039	120,693	6,738
Resources Available:	100,039	120,693	9,138
Expenditures:			
Personal Services	60,129	66,213	70,000
Contractual	25,910	25,280	30,000
Commodities	14,000	19,300	21,000
Capital Outlay		7,500	9,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	100,039	118,293	130,000
Unencumbered Cash Balance Dec 31	0	2,400	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	103,440	120,693	130,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,000
		Tax Required	120,862
Delinquent Comp Rate:	1.3%		1,574
Amount of 2017 Ad Valorem Tax			122,436

Adopted Budget Employee Benefits	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	958,657	689,515	343,441
Receipts:			
Ad Valorem Tax	651,632	996,555	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,096		
Motor Vehicle Tax	63,889	39,719	69,002
Recreational Vehicle Tax	1,297	753	1,381
16/20 M Vehicle Tax		4,438	6,939
Commercial Vehicle Tax	5,339	2,820	5,885
Watercraft Tax		243	0
Reimbursements	34,447	15,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-11,999	-10,602	-15,069
Miscellaneous	450		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	746,151	1,048,926	83,138
Resources Available:	1,704,808	1,738,441	426,579
Expenditures:			
Social Security	177,559	216,000	225,000
Retirement	250,792	262,000	275,000
Workmen's Compensation	33,023	75,000	83,000
Unemployment	8,768	16,000	18,000
Health Insurance	545,151	826,000	849,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,015,293	1,395,000	1,450,000
Unencumbered Cash Balance Dec 31	689,515	343,441	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	1,268,000	1,422,900	1,450,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,450,000
		Tax Required	1,023,421
Delinquent Comp Rate:	1.3%		13,325
Amount of 2017 Ad Valorem Tax			1,036,746

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Health	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		673	2,073
Receipts:			
Ad Valorem Tax	66,725	67,729	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	103		
Motor Vehicle Tax	4,791	4,115	4,690
Recreational Vehicle Tax	97	78	94
16/20 M Vehicle Tax		460	472
Commercial Vehicle Tax	400	292	400
Watercraft Tax		25	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,243	-1,099	-934
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	70,873	71,600	4,722
Resources Available:	70,873	72,273	6,795
Expenditures:			
Appropriation	70,200	70,200	70,200
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	70,200	70,200	70,200
Unencumbered Cash Balance Dec 31	673	2,073	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	70,200	71,600	70,200
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 1.3%		
	Amount of 2017 Ad Valorem Tax		
			64,231

Adopted Budget Developmental Services	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	120	324	924
Receipts:			
Ad Valorem Tax	25,646	26,163	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	40		
Motor Vehicle Tax	1,856	1,583	1,812
Recreational Vehicle Tax	38	30	36
16/20 M Vehicle Tax		177	182
Commercial Vehicle Tax	155	112	154
Watercraft Tax		10	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-479	-423	-358
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	27,256	27,652	1,826
Resources Available:	27,376	27,976	2,750
Expenditures:			
Appropriation	27,052	27,052	27,052
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	27,052	27,052	27,052
Unencumbered Cash Balance Dec 31	324	924	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	27,052	27,652	27,052
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 1.3%		
	Amount of 2017 Ad Valorem Tax		
			24,618

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Parks and Recreation	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	3	95	95
Receipts:			
Local Alcoholic Liquor Tax	6,992	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,992	10,000	10,000
Resources Available:	6,995	10,095	10,095
Expenditures:			
Appropriations	6,900	10,000	10,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	6,900	10,000	10,000
Unencumbered Cash Balance Dec 31	95	95	95
2016/2017/2018 Budget Authority Amount:	10,000	10,000	10,000

Adopted Budget

Pros. Attorney Training	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	7,025	3,023	3,023
Receipts:			
Fees	1,564	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,564	2,000	2,000
Resources Available:	8,589	5,023	5,023
Expenditures:			
Contractual	5,566	2,000	2,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,566	2,000	2,000
Unencumbered Cash Balance Dec 31	3,023	3,023	3,023
2016/2017/2018 Budget Authority Amount:	2,000	2,000	2,000

See Tab A

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Alcohol Program	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	9,304	13,185	8,185
Receipts:			
Local Alcoholic Liquor Tax	18,881	10,000	20,815
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	18,881	10,000	20,815
Resources Available:	28,185	23,185	29,000
Expenditures:			
Appropriation	15,000	15,000	29,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	15,000	15,000	29,000
Unencumbered Cash Balance Dec 31	13,185	8,185	0
2016/2017/2018 Budget Authority Amount:	15,000	15,000	29,000

Adopted Budget

Solid Waste Disposal	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	17,763	51,025	157,261
Receipts:			
Charges to Customers	534,726	700,000	700,000
Interest on Idle Funds			
Miscellaneous	3,896		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	538,622	700,000	700,000
Resources Available:	556,385	751,025	857,261
Expenditures:			
Personal Services	74,467	62,604	72,000
Contractual	368,536	403,496	418,000
Commodities	62,357	27,664	35,000
Capital Outlay		100,000	101,880
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	505,360	593,764	626,880
Unencumbered Cash Balance Dec 31	51,025	157,261	230,381
2016/2017/2018 Budget Authority Amount:	622,228	593,764	626,880

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 911 Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	230,524	221,059	156,059
Receipts:			
Fees	62,707	50,000	50,000
Reimbursements	2,898		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	65,605	50,000	50,000
Resources Available:	296,129	271,059	206,059
Expenditures:			
Contractual	48,062	115,000	115,000
Commodities	15,577		
Transfers Out	11,431		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	75,070	115,000	115,000
Unencumbered Cash Balance Dec 31	221,059	156,059	91,059
2016/2017/2018 Budget Authority Amount:	50,000	115,000	115,000

See Tab A

Adopted Budget

911 Wireless	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	5,372	0	0
Receipts:			
Transfers In	11,431		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11,431	0	0
Resources Available:	16,803	0	0
Expenditures:			
Contractual	14,182		
Commodities	2,621		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	16,803	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount:	30,000	0	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Technology	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	70,419	82,721	73,553
Receipts:			
Fees	15,398	12,832	12,832
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	15,398	12,832	12,832
Resources Available:	85,817	95,553	86,385
Expenditures:			
Contractual	3,096	22,000	22,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,096	22,000	22,000
Unencumbered Cash Balance Dec 31	82,721	73,553	64,385
2016/2017/2018 Budget Authority Amount:	22,000	22,000	22,000

Adopted Budget

Diversion	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	4,058	7,495	10,495
Receipts:			
Court Proceeds	18,437	18,000	18,000
Reimbursements	2,916	2,900	2,900
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	21,353	20,900	20,900
Resources Available:	25,411	28,395	31,395
Expenditures:			
Personal Services	6,802	6,800	6,500
Contractual	9,401	9,400	5,000
Commodities	1,713	1,700	1,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	17,916	17,900	12,500
Unencumbered Cash Balance Dec 31	7,495	10,495	18,895
2016/2017/2018 Budget Authority Amount:	0	0	12,500

See Tab ASee Tab C

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2016 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Machinery		Sheriff's Income		Capital Improvement		Tax Increment Financing		Neighborhood Revitalization		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	289,937	Cash Balance Jan 1	14,114	Cash Balance Jan 1	743,434	Cash Balance Jan 1	15,931	Cash Balance Jan 1		1,063,416
Receipts		Receipts		Receipts		Receipts		Receipts		
		Miscellaneous	6,549	Transfers In	177,569	Miscellaneous	15,222	Miscellaneous	303,696	
Total Receipts	0	Total Receipts	6,549	Total Receipts	177,569	Total Receipts	15,222	Total Receipts	303,696	503,036
Resources Available	289,937	Resources Available	20,663	Resources Available	921,003	Resources Available	31,153	Resources Available	303,696	1,566,452
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
		Miscellaneous	5,508	Contractual	108,664	Miscellaneous	15,931	Miscellaneous	303,696	
Total Expenditures	0	Total Expenditures	5,508	Total Expenditures	108,664	Total Expenditures	15,931	Total Expenditures	303,696	433,799
Cash Balance Dec 31	289,937	Cash Balance Dec 31	15,155	Cash Balance Dec 31	812,339	Cash Balance Dec 31	15,222	Cash Balance Dec 31	0	1,132,653 **
										1,132,653 **

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2016 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Drug Forfeiture		Worthless Check		Juvenile Justice Prevention		Juvenile Justice Core		Adult Community Corrections	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	3,038	Cash Balance Jan 1	2,435	Cash Balance Jan 1	1,348	Cash Balance Jan 1	17,112	Cash Balance Jan 1	41,278
									65,211
Receipts		Receipts		Receipts		Receipts		Receipts	
Miscellaneous	11	Miscellaneous	670	Fines and Fees	22,945	Fines and Fees	308,550	Fines and Fees	237,296
Total Receipts	11	Total Receipts	670	Total Receipts	22,945	Total Receipts	308,550	Total Receipts	237,296
Resources Available	3,049	Resources Available	3,105	Resources Available	24,293	Resources Available	325,662	Resources Available	278,484
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures	
				Commodities	22,945	Personal	186,208	Personal	152,787
						Contractual	27,395	Contractual	1,951
						Commodities	23,359	Commodities	21,083
						Miscellaneous	59,886	Miscellaneous	51,083
Total Expenditures	0	Total Expenditures	0	Total Expenditures	22,945	Total Expenditures	296,848	Total Expenditures	227,904
Cash Balance Dec 31	3,049	Cash Balance Dec 31	3,105	Cash Balance Dec 31	1,348	Cash Balance Dec 31	28,814	Cash Balance Dec 31	50,580
									86,896
									86,896

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2016 is to be shown)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Federal ACE Fund		CC123		BR CA Drug Forfeiture		Federal Match			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	5,293	Cash Balance Jan 1	788	Cash Balance Jan 1	358	Cash Balance Jan 1	445	Cash Balance Jan 1	0
Receipts		Receipts		Receipts		Receipts		Receipts	
Grants	8,583	Fines and Fees	1,023						
		</							

NOTICE OF BUDGET HEARING

The governing body of
Brown County
will meet on August 7, 2017 at 9 AM at Brown County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Brown County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	3,079,198	13.589	3,591,864	12.169	3,652,661	1,558,194	8.942
Debt Service	2,417,069						
Road & Bridge	2,344,398	13.468	3,178,842	9.507	3,304,570	2,195,597	12.600
Health	64,912	0.409	58,900	0.288	62,000	57,849	0.332
Historical Society	40,000	0.256	45,000	0.270	50,000	46,734	0.268
Direct Election	95,154	0.647	100,800	0.499	90,000	78,831	0.452
Extension Council	93,000	0.587	94,500	0.561	97,800	90,325	0.518
Conservation District	25,000	0.158	25,000	0.149	26,046	23,870	0.137
Appraiser	184,765	1.161	215,140	1.189	225,000	196,383	1.127
Ambulance Service	115,000	0.727	120,000	0.717	130,000	120,310	0.690
Noxious Weeds	128,631	0.479	162,690	0.783	164,000	111,232	0.638
Services for the Elderly	100,039	0.564	118,293	0.630	130,000	122,436	0.703
Employee Benefits	1,015,293	4.266	1,395,000	6.154	1,450,000	1,036,746	5.950
Mental Health	70,200	0.442	70,200	0.418	70,200	64,231	0.369
Developmental Services	27,052	0.170	27,052	0.162	27,052	24,618	0.141
Parks and Recreation	6,900		10,000		10,000		
Pros. Attorney Training	5,566		2,000		2,000		
Alcohol Program	15,000		15,000		29,000		
Solid Waste Disposal	505,360		593,764		626,880		
911 Fund	75,070		115,000		115,000		
911 Wireless	16,803						
Technology	3,096		22,000		22,000		
Diversion	17,916		17,900		12,500		
Non-Budgeted Funds-A	433,799						
Non-Budgeted Funds-B	547,697						
Non-Budgeted Funds-C	6,110						
Totals	11,433,028	36.923	9,978,945	33.496	10,296,709	5,727,356	32.867
Less. Transfers	196,994		0		0		
Net Expenditure	11,236,034		9,978,945		10,296,709		
Total Tax Levied	5,522,977		5,423,819		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	149,580,938		161,924,437		174,251,056		

Outstanding Indebtedness

January 1,	2015	2016	2017
G.O. Bonds	0	0	0
Revenue Bonds	2,680,000	2,230,000	0
Other	0	0	0
Lease Pur. Princ	0	0	0
Total	2,680,000	2,230,000	0

*Tax rates are expressed in mills

Melissa Gormley
Clerk

2018 Neighborhood Revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General	1,535,250	8.811	22,649
Debt Service			0
Road & Bridge	2,162,695	12.411	31,905
Health	56,998	0.327	841
Historical Society	46,046	0.264	679
Direct Election	77,670	0.446	1,146
Extension Council	88,995	0.511	1,313
Conservation District	23,518	0.135	347
Appraiser	193,492	1.110	2,854
Ambulance Service	118,538	0.680	1,749
Noxious Weeds	109,594	0.629	1,617
Services for the Elderly	120,632	0.692	1,780
Employee Benefits	1,021,480	5.862	15,069
Mental Health	63,284	0.363	934
Developmental Services	24,256	0.139	358
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	5,642,448	32.381	83,241

2017 July 1 Valuation: 174,251,056Valuation Factor: 174,251.056Neighborhood Revitalization Subj to Rebate 2,570,612Neighborhood Revitalization factor 2,570.612

**This information comes from the 2018 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table

NOTICE OF BUDGET HEARING

2018

The governing body of
Brown County

will meet on August 7, 2017 at 9 AM at Brown County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Brown County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018	Est. Tax Rate*
General	Expenditures	Actual	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax
Debt Service	3,079,198	13,589	3,564,661	1.537,502
Road & Bridge	2,344,398	13,468	3,304,570	2,195,597
Health	64,912	0.409	58,900	57,845
Historical Society	40,000	0.256	50,000	6,112
Direct Election	95,154	0.647	100,800	46,714
Extension Council	93,000	0.587	90,000	78,831
Conservation District	25,000	0.158	25,000	90,325
Apparatus	184,765	1.161	215,140	26,046
Ambulance Service	115,000	0.727	120,000	23,870
Norcross Woods	128,631	0.479	162,599	196,583
Services for the Elderly	100,000	0.564	118,293	120,310
Employee Benefits	1,015,293	4.266	1,395,000	111,232
Mental Health	70,200	0.442	70,200	132,446
Developmental Services	37,032	0.170	27,052	1,036,346
Parks and Recreation	6,900	0.000	10,000	64,231
Police Attorney Training	5,566	2,000	2,000	0.969
Alcohol Program	15,000	15,000	2,000	0.131
Solid Waste Disposal	505,360	393,764	29,000	2,000
911 Fund	75,070	115,000	626,880	2,000
911 Wireless	16,803	115,000	115,000	2,000
Technology	3,696	22,000	22,000	2,000
Diversion	17,916	17,900	12,500	2,000
Non-Budgeted Funds-A	433,799			
Non-Budgeted Funds-B	517,697			
Non-Budgeted Funds-C	6,110			
Totals	11,433,028	36,923	9,978,945	33,496
Less: Transfers	196,994		0	
Net Expenditure	11,236,034		9,978,945	
Total Tax Levied	5,522,977		10,208,709	
Assessed Valuation	149,580,938		161,924,437	
Outstanding Indebtedness				
January 1,	2015	2016	2017	
G.O. Bonds	0	0	0	
Revenue Bonds	2,680,000	2,230,000	0	
Other	0	0	0	
Lease Purchase	0	0	0	
Total	2,680,000	2,230,000	0	

*Tax rates are expressed in mills

Melissa Gurney

Clerk

AFFIDAVIT OF PUBLICATION
STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 2 consecutive weeks, the first publication thereof being made as aforesaid on the 13 day of July, 2017, with subsequent publications being made on the following dates:

July 20, 2017

20

Subscribed and sworn to before me this 20 day of July, 2017.

Notary Public

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

Notary Public

My commission expires 7-6-19

Printer's fee/ Affidavit fee \$ 95-